

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office
FLOOR DEBATE

March 16, 2004 LB 973

taxpayers not to make it as hard for them to look things up and make sure that they had it right.

SENATOR ERDMAN: Okay. The next question that I have is if you follow over, and this is the same section of law, page 13, in subsection (3), line 6, it talks about the county clerk preparing a separate report for each protest. I'm not aware of that practice now. It's my understanding that, depending upon the different part of the state that you may be in, the county assessor may be making some of that information. You may have a county where you have the county clerk and the county assessor being the same person. Was there a rationale from the committee as far as why the term "county clerk" was chosen as opposed to county assessor or designee of the board? I mean, is there...

SENATOR CONNEALY: It would...the current statute says the county board does it, and we assigned it to the county clerk as the designee instead of the county board because, as you said, oftentimes it's the county clerk or some other person doing this anyway and not the county board. So the description on the testimony on the bill that it would be better to have it designated to the county clerk.

SENATOR ERDMAN: Okay. And from my perspective, I would prefer to see something that would allow some flexibility there because in those areas where you're not having that done by that individual now, there's going to definitely be a learning...

SENATOR WEHRBEIN: One minute.

SENATOR ERDMAN: ...curve, if you will, to get there. The third and final question that I had is on the same page, page 13, when it talks about the county assessor certifying to the county board that the copy is maintained. Can that be done...can the county assessor come before the board of equalization and say, here is a list of all the properties, or does it have to be done separately, individually for each record?

SENATOR CONNEALY: There would be a box on the form and it'd either be attached. You check that it's on there or it's filed in the county. You could do either one on that form, and so it